

MINUTES OF THE FINAL BUDGET HEARING
of the
LAKE COUNTY WATER AUTHORITY
September 23, 2009

The Final Budget Hearing of the Board of Trustees of the Lake County Water Authority was held at 5:05 p.m. on Wednesday, September 23, 2009 in the Lake County Board of County Commissioners Chambers at 315 West Main Street, Tavares, FL.

Members Present-District #

Charles Clark (#1)
Nancy Fullerton, Chair (#2)
Carolyn Dillon (#3)
Larry Everly, Jr. (#4)
Linda Bystrak (#5)
Keith Farner, Vice Chair (At Large)
John Harris (At Large)

Staff Present

Michael J. Perry, Executive Director
Patricia Burgos, Environ. Prog. Mgr.
Ben Garcia, GIS Manager
Ron Hart, Water Res. Prog. Mgr.
Lance Lumbard, Water Res. Proj. Mgr.
Carole Barice, LCWA Attorney
Linda Marino, Administrative Assistant
Linda Gavin, Recording Secretary

A list of others present that signed the attendance roster is filed in the permanent files of the Water Authority.

1. CALL TO ORDER AND WELCOME

Chairman Fullerton called the Final Budget Hearing for the Lake County Water Authority to order at 5:05 p.m.

2. FY 2009/2010 FINAL BUDGET AND MILLAGE ADOPTION

a. Announce Tentative Millage Rate – 0.2130

Chairman Fullerton stated the tentative millage rate is 0.2130 mills.

b. Announce Percentage Increase or Decrease in Proposed Millage Rate Over the Rolled-Back Rate

Chairman Fullerton stated the proposed millage rate of 0.2130 is a 10.50% decrease below the rolled-back rate which is 0.2380 mills.

c. Public Comments and Questions

No one came forward at this time.

d. Consider Amendments to the FY 2009/2010 Tentative Budget

Mr. Perry stated the only change made at the last Board meeting was related to the Radio Show which changed Account #500-340: Other Contractual Services for the Radio Show and Water Conservation Programs to \$6,000 and Account #500-480: Promotional Activities to \$10,000.

Ms. Dillon made a motion **TO APPROVE RESOLUTION 2009-02 ADOPTING A FINAL MILLAGE RATE OF 0.2130 MILLS FOR THE LAKE COUNTY WATER AUTHORITY FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2009 AND ENDING ON SEPTEMBER 30, 2010.** Seconded by Vice Chair Farmer, the motion carried 7 – 0.

**RESOLUTION 2009-02
A RESOLUTION ADOPTING THE FINAL MILLAGE RATE FOR
THE LAKE COUNTY WATER AUTHORITY
FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2009
AND ENDING ON SEPTEMBER 30, 2010**

WHEREAS, the Legislature of the State of Florida, in the 1980 Legislative Session created and passed House Bill 4-D which is otherwise known as the Florida Trim Bill, and

WHEREAS, Florida Statute 200.065 provides a method of fixing millage to be used by the taxing districts in Lake County, Florida, and

WHEREAS, Florida Statutes 200.065 provides that no millage shall be levied until a Resolution or Ordinance has been approved by the governing body of the Board of the taxing body, and

WHEREAS, the Board of Trustees is the governing body of the Lake County Water Authority pursuant to law, and

WHEREAS, pursuant to Florida Statute 200.065(2)(a)(1&2), the Board of Trustees has submitted a tentative budget in accordance with Florida Statute 129.03 and has computed a proposed millage rate necessary to fund said tentative budget for the Lake County Water Authority, and

WHEREAS, within thirty (30) days of the certification of value of the ad valorem tax roll of the Lake County Water Authority, the Board of Trustees caused the Property Appraiser to be advised of the proposed millage rate, of the Rolled-back Rate, and of the date, time, and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for the Lake County Water Authority, and

WHEREAS, pursuant to Florida Statute 200.065(2)(b), the Property Appraiser of Lake County, Florida prepared the Notice of Proposed Property Taxes pursuant to Florida Statute 200.065 and caused them to be mailed to all property owners in Lake County, and

WHEREAS, pursuant to Florida Statute 200.065(2)(c), the Board of Trustees of the Lake County Water Authority held a public hearing on the tentative budget and proposed millage rate in Lake County on September 9, 2009, and at said meeting the Board of Trustees announced the proposed millage rate, announced the percent by which the proposed millage rate was below the rolled-back rate, requested public comment, adopted the tentative millage rate, and adopted the tentative budget, and

WHEREAS, Florida Statute 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget, the Board of Trustees must advertise its

intent to finally adopt a millage rate and budget for the Lake County Water Authority, and

WHEREAS, on the 18th of September, 2009, the Board of Trustees caused such advertisement to be made in the Lake Sentinel a newspaper of general circulation in Lake County, and

WHEREAS, the Board of Trustees met on September 23, 2009, after 5:00 p.m. and adopted the tentative budget,

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees:

1. The Board of Trustees does hereby adopt its final millage rate of 0.2130 mills to be levied for the general fund upon all real and tangible personal property located with the boundaries of the above named taxing authority.

2. Said new millage is 10.50% below the rolled-back rate of 0.2380 mills.

3. This final millage rate of 0.2130 shall become effective for the 2009-2010 fiscal year, and the taxing authority funds may be expended commencing on October 1, 2009, and ending September 30, 2010.

PASSED AND ADOPTED this 23rd day of September, 2009.

e. Resolution for the Adoption of FY 2009/2010 Final Budget

Mr. Everly, Jr. made a motion **TO APPROVE RESOLUTION 2009-03, ADOPTING A FINAL BUDGET OF \$19,252,149 FOR THE LAKE COUNTY WATER AUTHORITY FOR FISCAL YEAR 2009/2010.** Seconded by Mr. Harris, the motion carried 6 – 1 with Ms. Bystrak voting against.

**RESOLUTION 2009-03
A RESOLUTION ADOPTING THE BUDGET FOR THE
LAKE COUNTY WATER AUTHORITY
FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2009
AND ENDING ON SEPTEMBER 30, 2010**

WHEREAS, the Legislature of the State of Florida, in the 1980 Legislative Session created and passed House Bill 4-D which is otherwise known as the Florida Trim Bill, and

WHEREAS, Florida Statute 200.065 provides a method of adopting a final budget to be used by the taxing districts in Lake County, Florida, and

WHEREAS, Florida Statutes 200.065 provides that no final budget shall be adopted until a Resolution or Ordinance has been approved by the governing body of the Board of the taxing body, and

WHEREAS, the Board of Trustees is the governing body of the Lake County Water Authority pursuant to law, and

WHEREAS, pursuant to Florida Statute 200.065(2)(a)(1&2), the Board of Trustees has submitted a tentative budget in accordance with Florida Statute 129.03 and has computed a proposed millage rate necessary to fund said tentative budget for the Lake County Authority, and

WHEREAS, within thirty (30) days of the certification of value of the ad valorem tax roll of the Lake County Water Authority, the Board of Trustees caused the Property Appraiser to be advised of the proposed millage rate, of the Rolled-back Rate, and of the

date, time and place at which a public hearing would be held to consider the proposed millage rate and the tentative budget for the Lake County Water Authority, and

WHEREAS, pursuant to Florida Statute 200.065(2)(b), the Property Appraiser of Lake County, Florida prepared the Notice of Proposed Taxes pursuant to Florida Statute 200.065 and caused them to be mailed to all property owners in Lake County, and

WHEREAS, pursuant to Florida Statute 200.065(2)(c), the Board of Trustees of the Lake County Water Authority held a public hearing on the tentative budget and proposed millage rate in Lake County on September 9, 2009, and at said meeting the Board of Trustees announced the proposed millage rate, announced the percent by which the proposed millage rate was below the rolled-back rate, requested public comment, adopted the tentative millage rate, and adopted the tentative budget, and

WHEREAS, Florida Statute 200.065(2)(d), requires that within fifteen (15) days of the meeting adopting the tentative budget, the Board of Trustees must advertise its intent to finally adopt a millage rate and budget for the Lake County Water Authority, and

WHEREAS, on the 18th of September, 2009, the Board of Trustees caused such advertisement to be made in the Lake Sentinel, a newspaper of general circulation in Lake County, and

WHEREAS, the Board of Trustees met on the 23rd of September, 2009, after 5:00 p.m.,

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees:

1. The proposed expenditures in the final budget are \$19,252,149.
2. The final budget is approved and shall become effective for the 2009-2010 fiscal year, and the taxing authority funds may be expended commencing on October 1, 2009 and ending September 30, 2010.

PASSED AND ADOPTED THIS 23rd day of September, 2009.

**Lake County Water Authority
Fiscal Year 2009-2010 Final Budget**

Acct.	Description	Amount
Financial & Administrative – Personnel		
100-110	Executive Salaries	\$ 101,893
100-111	Accrued Leave - Executive Salaries	9,877
100-120	Regular Salaries	126,268
100-123	Accrued Leave - Regular Salaries	16,116
100-140	Overtime	200
100-160	Board Per Diem—Board days per year	2,250
100-210	Social Security Matching (7.65% - sal. plus accr. Leave)	19,458
100-220	Retirement Contributions	29,436
100-230	Life & Health Insurance	33,300
100-240	Workers' Compensation Insurance	4,020
SUB TOTAL:		\$ 342,818
Financial & Administrative – Operating Exp.		
100-310	Professional Services (legal, arch., eng. survey.)	\$ 60,000
100-320	Accounting & Auditing	9,600
100-340	Other Contractual Services	12,500
100-364	Commissions - Property Appraiser	31,623
100-365	Commissions - Tax Collector (plus prop. taxes)	77,987

100-400	Travel & Per Diem		2,500
100-410	Communications Services (postage, phones and Internet)		5,855
100-420	Postage & Express Mail		3,120
100-430	Utility Services (electric & water) incl. new bldgs.		7,232
100-440	Rentals & Leases		520
100-450	Insurance		3,559
100-460	Repair & Maint. (ofc. veh., bldg. maint., A/C, and roads)		8,168
100-490	Other Current Charges & Obligations		7,042
100-520	Operating Supplies		11,867
100-540	Professional Development and Publications		552
100-550	Training (new account 2009/2010)		2,500

SUB TOTAL: \$ 244,625

Financial & Administrative - Capital Outlay

100-620	Buildings		400,000
100-640	Machinery & Equip.		4,500

SUB TOTAL: \$ 404,500

TOTAL FINANCIAL & ADMINISTRATIVE	\$	991,943
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Hickory Point Recreational Facility – Personnel

400-120	Regular Salaries	\$	101,685
400-123	Accrued Leave		3,847
400-140	Overtime		1,000
400-210	Social Security Matching (sal. plus accrued leave)		8,150
400-220	Retirement Contributions (sal. plus accrued leave)		10,611
400-230	Life & Health Insurance		24,600
400-240	Workers' Compensation Insurance		8,280

SUB TOTAL: \$ 158,173

Hickory Point Recreational Facility - Operating Exp.

400-310	Professional Services	\$	500
400-340	Other Contractual Services		3,200
400-400	Travel & Per Diem		800
400-410	Communications Services		4,847
400-430	Utility Services		81,955
400-450	Insurance (Property, Liability, Auto)		6,975
400-460	Maintenance & Repair (bldgs. and grounds)		59,190
400-470	Printing & Binding		-
400-490	Other Current Charges & Obligations		500
400-520	Operating Supplies		15,000
400-550	Training (new account 2009/2010)		1,200

SUB TOTAL: \$ 174,167

Hickory Point Recreational Facility – Capital Outlay

400-630	Site Improvements		1,000
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SUB TOTAL: \$ -

TOTAL HICKORY POINT RECREATIONAL FACILITY	\$	333,340
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Education - (3.5% of ad valorem collected = \$158,764)

500-340	Other Contractual Services	\$	74,902
500-410	Communications Services		3,000
500-470	Printing & Binding		12,375
500-480	Promotional Activities		12,500
500-520	Operating Supplies		800
500-810	Aids to Government Agencies		30,000
500-820	Aids to Private Entities		7,500
TOTAL EDUCATION		\$	141,077

Conservation & Res. Mgt. – Personnel

700-120	Regular Salaries	\$	394,315
700-123	Accrued Leave		24,603
700-140	Overtime		2,000
700-210	Social Security Matching (sal. plus accr. leave)		32,200
700-220	Retirement Contributions (sal. plus accr. leave)		41,923
700-230	Life & Health Insurance		65,600
700-240	Workers' Compensation Insurance		18,000
SUB TOTAL:		\$	578,641

Conservation & Res. Mgt. - Operating Exp.

700-310	Professional Services	\$	267,000
700-311	Professional Services for Projects Under Consideration		257,000
700-340	Other Contractual Services		10,056,487
700-341	Projects Under Consideration		6,000
700-349	Harris Chain Restoration Council		307,000
700-400	Travel & Per Diem		6,850
700-410	Communications Services		5,669
700-420	Freight and Postage		100
700-430	Utility Services (electric and water at Pres.)		32,500
700-440	Rentals (porta-potties, tour vans)		17,900
700-450	Insurance (Property, Liability, Auto)		19,900
700-460	Repair & Maintenance (field veh. and site maint.)		185,900
700-470	Printing & Binding		6,500
700-480	Promotional Activities		700
700-490	Other Current Charges & Obligations		33,535
700-520	Operating Supplies		1,625,150
700-530	Road Materials and Supplies		21,500
700-540	Professional Development and Publications		1,007
700-550	Training (new account 2009/2010)		3,540
SUB TOTAL:		\$	12,854,238

Conservation & Res. Mgt. - Capital Outlay

700-610	Conservation Lands Acquisition	\$	5
700-611	Professional Services (assoc. with acq.)		1
700-630	Site Improvements (at Pres. & Struc.) from mgt. plan		66,328
700-640	Machinery & Equip.		93,500
SUB TOTAL:		\$	159,834

Conservation & Res. Mgt. - Grants and Aids

700-810	Aid to Government Agencies	\$	2,727,910
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700-820	Aid to Private Entities		8,000
		SUB TOTAL:	\$ 2,735,910

TOTAL CONSERVATION & RES. MGT.		\$	16,328,623
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FUND BALANCE & CONTINGENCY

100-992	Fund Balance - End of Year	\$	200,000
100-997	NuRF Closure Reserve		850,000
100-998	Self-Insurance Reserve		140,786
100-999	Contingency Reserve		150,000
TOTAL FUND BALANCE & CONTINGENCY		\$	1,340,786

100-813	Comm. Redev. Trust Fund Reimbursement	\$	116,380
TOTAL COMM. REDEV TRUST FUND		\$	116,380

Summary of Expenditures

100	Financial & Administrative	\$	991,943
400	Hickory Point Recreational Facility	\$	333,340
500	Education	\$	141,077
700	Conservation and Resource Management	\$	16,328,623
100	Fund Balance & Contingency	\$	1,340,786
100	Comm. Redev. Trust Fund Reimbursement	\$	116,380

TOTAL EXPENDITURES		\$	19,252,149
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CASH BROUGHT FORWARD	\$	13,426,404
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REVENUES

TAXES LEVIED

Base Millage Rate/\$1,000	0.2130
Total Millage Rate/\$1,000	0.2130
Total Ad Valorem Taxes Levied	4,104,574
\$21,191,519,145/1000	
Less 5 Percent (uncollectable)	(205,229)
TOTAL TAXES (95% OF LEVY)	\$ 3,899,345

OTHER REVENUES

Sale of LCWA property	\$ 400,000
Hickory Point Revenue	20,500
SOS Security Guard Service	1,500
Logging Revenue	500
Sawgrass Island Preserve Restoration (USFWS Grant)	17,500
"In My Backyard" Radio Sponsorship	2,400
SJRWMD - Harris Chain Restoration Council 2005 Projects	-
SJRWMD - Harris Chain Restoration Council 2006 Projects	-
Florida Legislature-Harris Chain Restoration Council	307,000

DEP NuRF Grant	\$	-
FWC Grant – Beauclair Restoration		1,000,000
Interest (and other)	\$	177,000
TOTAL OTHER REVENUES	\$	1,926,400

TOTAL REVENUES	\$	5,825,745
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TOTAL CASH FORWARD & REVENUES	\$	19,252,149
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3. **ADJOURNMENT OF FISCAL YEAR 2009-2010 FINAL BUDGET HEARING**

Chairman Fullerton adjourned the Final Budget Hearing at 5:15 p.m.

Linda Gavin, Recording Secretary

Neil Kelly, Secretary Treasurer

Nancy H. Fullerton, Chairman